



COMPTROLLER

OFFICE OF THE UNDER SECRETARY OF DEFENSE
1100 DEFENSE PENTAGON
WASHINGTON, DC 20301-1100

OCT 23 2002

MEMORANDUM FOR DIRECTOR, ADMINISTRATION AND MANAGEMENT
DIRECTORS OF THE DEFENSE AGENCIES
DIRECTORS OF THE DOD FIELD ACTIVITIES
ASSISTANT SECRETARY OF THE ARMY (CIVIL WORKS)
ASSISTANT SECRETARY OF THE ARMY (FINANCIAL
MANAGEMENT AND COMPTROLLER)
ASSISTANT SECRETARY OF THE NAVY (FINANCIAL
MANAGEMENT AND COMPTROLLER)
ASSISTANT SECRETARY OF THE AIR FORCE (FINANCIAL
MANAGEMENT AND COMPTROLLER)

SUBJECT: Accounts Receivable Report

On June 3, 2002, the Under Secretary of Defense (Comptroller) established an ad hoc Accounts Receivable Workgroup to determine an acceptable accounts receivable balance and how to obtain that balance. To make those determinations, to properly analyze the receivables for the Department of Defense (DoD), and to track progress, the Defense Finance and Accounting Service (DFAS) initiated a standard accounts receivable report. I request your full participation and support in completing this reporting requirement as we address the Comptroller's concerns.

The report and its features were introduced at the Accounts Receivable Workgroup meeting held August 2, 2002. The report has been customized for each DFAS Accounting Services network and the reporting entities it services, including the Defense Agencies and the DoD Field Activities. A report template and the definitions and instructions are attached. Your organization must complete a thorough analysis of reported data to ensure accurate, complete, and consistent reporting of accounts receivable.

If abnormalities exist within the report, provide a narrative that at a minimum addresses the reasons for the abnormalities, the corrective actions necessary for resolution, and the time period necessary for resolution. Examples of abnormalities include but are not limited to credit balances for accounts receivables, amounts that have aged beyond regulatory time periods established for referral to the Department of the Treasury, and material amount changes from one reporting period to the next. The report should support and reconcile with the accounts receivable data on the financial statements.

The first report is due October 25, 2002, for the fourth quarter fiscal year 2002 reporting period. Initially, the report will be submitted quarterly; however, a monthly submission may be possible. I will advise you if a monthly submission becomes a requirement. You should

coordinate the compilation and submission of your report with your DFAS site, which will consolidate the reports for its customers. The DFAS Arlington will consolidate all submissions from the DFAS Central Sites to produce a consolidated DoD accounts receivable report to be submitted to the Under Secretary of Defense (Comptroller) in conjunction with the DoD financial statements for fiscal year 2002 and each quarter thereafter.

The point of contact is at (703) 607-2660 or DSN 327-2660.

/s/

JoAnn Boutelle
Deputy Chief Financial Officer

Attachments:

As stated

cc:

Director, Accounting, DFAS

Director, Accounting Services, DFAS

Quarterly Accounts Receivable Worksheet Definitions/Instructions

Dollar Amounts – All dollar amounts should be rounded to the nearest whole dollar.

For Quarter Ending – The month which ends the quarter should be identified. The drop down contains the applicable months.

Column Header Title Definitions

Non-Delinquent – Non-delinquent debts are debts that have not exceeded the due dates, and includes debts that are under an installment agreement provided the amounts and due dates established in the agreement have been maintained by the debtor.

Current – Debts that have due dates within a 12-month period.

Non-Current – Debts that have due dates extended beyond a 12-month period.

Aged Delinquent Accounts Receivables – Delinquent debts are debts that have not been paid by the due date specified in the agency's initial written demand for payment or applicable agreement or instrument (including a post-delinquency payment agreement). Once a debt is identified as delinquent, the aging of the debt should start from day one of the receivable. For example, if an invoice is provided to the customer on August 1 and payment is not received by September 1, the debt is 31 days delinquent and should be included in "1 – 90 days" column.

Report Definitions

Section I Type of Debt – Public – The objective of Section I is to identify all sources of the Department of Defense (DoD) accounts receivable due from the public. By identifying specific types and ages of the accounts receivable, problem areas can quickly be identified and the direction of the necessary corrective actions can be established. The terms accounts receivable and debts are interchangeable for these definitions/instructions.

Military Pay (In Service Debt Only) – amounts due to the DoD from active duty military, Air National Guard Reserve, and reserve personnel. The debts are maintained in the Defense Joint Military Pay System (DJMS) or the Marine Corp Total Force System (MCTFS). Reasons for debts include but are not limited to salary overpayments, travel overpayments, and damage to government property. However, **debts do not include** military pay advances or travel advances until the advances become overdue. As long as debts are maintained in DJMS or MCTFS, the amounts due are classified as non-delinquent and current. Monthly files are provided to the Defense Finance and Accounting Service (DFAS)

Quarterly Accounts Receivable Worksheet

Definitions/Instructions

Centralized Field Sites from DJMS and MCTFS and should be used as the source of Military Pay debts for all in

service personnel. Contact the appropriate accounting network for military pay debt information.

Civilian Pay (In Service Only) – amounts due to the DoD from active civil service employees, or separated civilian service employees who are making installment payments. These debts are processed by the Defense Civilian Payroll System (DCPS) at the following locations: (1) Pensacola, (2) Charleston, and (3) Denver. Types of debts within DCPS are either salary-generated debts or non-salary debts. Examples of salary-generated debts include but are not limited to personnel actions that impact salary computations and time and attendance errors. Examples of non-salary generated debts include but are not limited to overpayment of travel, collection of employee training expenses, non-payment of medical bills to military medical facilities, and report of surveys (Government Property Lost or Damaged Debts). However, **debts do not include** civilian pay advances or travel advances until the advances become overdue. All debts are to be paid in full within three years. As long as debts are maintained in the DCPS the amounts due are classified as non-delinquent and current. However, if a scheduled repayment is missed, the related debt becomes delinquent and aging is required. Court-ordered garnishments, court judgments, and payments of commercial debts are not part of DCPS receivables. The debt file from DCPS will be provided on a monthly to the DFAS Centralized Field Sites. Contact the appropriate accounting network for civilian pay debt information.

Retirement Pay – amounts due to the DoD as a result of payment to a retiree, annuitant, or legal fiduciary, which exceeds the legal entitlement. **Only two DFAS Centralized Field Sites** will be reporting of retirement pay, Cleveland and Denver. These Centralized Field Sites are responsible for retirement pay debts and should categorize and aged these debts based on the definitions provided.

Individual Out-of-Service (DDMS – Denver) – amounts due to the DoD by individuals who do not have an active payroll account in any DoD system. The debts reported in this category are \$225 or more and have been **transferred to and accepted by** the Defense Debt Management System (DDMS) at DFAS-Denver for collection assistance. The debtors include former military service members, former civilian employees, and individuals with no prior service or department employment. Individual Out-of-Service debt amounts are reported to the DFAS Central Field Sites by DDMS and should be categorized and aged based on the definitions provided.

Quarterly Accounts Receivable Worksheet

Definitions/Instructions

Contractor Debt – Mechanization of Contract Administration Services (MOCAS)

– amounts due to the DoD as a result of payments that exceed legal entitlement to vendors in which the Contract Entitlement Directorate attempts to recoup the overpayment by issuing demand letters and offsetting the amount against a future invoice. Contractor debts residing in MOCAS are reported to the DFAS Centralized Field Site by the MOCAS at DFAS-Columbus and should be categorized and aged based on the definitions provided.

Contractor Debt – Contract Debt System (CDS) – amounts due to the Department of Defense by commercial entities. The debts in this category are \$600 or more and have been **transferred to and accepted by** the Columbus Contract Debt Collection Office for collection assistance. These debts are based on the decisions of contracting officers, disbursing officers, entitlement system operational personnel, and accounts receivable office personnel who issued the initial demand letter. Contract debt amounts are reported to the DFAS Centralized Field Sites by the Columbus Contract Debt Collection Office and should be categorized and aged based on the definitions provided.

Vendor Debt (Excluding referrals to CDS –DFAS/CO) – amounts due to the DoD as a result of duplicate, erroneous, overpayments, and credit memorandums to vendors in which the vendor payment entitlement systems attempts to recoup the overpayment by issuing demand letters and offsetting the amount against a future invoice. The vendor pay debts are from contracts **not administered by Defense Contract Management Agency**, and the entitlement is established in one of the vendor pay entitlement systems. The vendor pay debts will be reported to the DFAS Centralized Field Sites by the vendor pay entitlements systems. Each DFAS Centralized Field Site should identify a point of contact within its service network to obtain the necessary vendor pay debts residing in the entitlement systems and reconcile these amounts with the vendor pay debts reported in the accounting records. The other defense organizations that have entitlements systems outside of DFAS should obtain the related debt information from that entitlement system, as well as reconcile with the applicable accounting data. All discrepancies between the entitlement systems and the accounting records should be resolved. The vendor pay debts should be categorized and aged based on the definitions provided.

Foreign Government (FMS & Other) – amounts due to the DoD by foreign governments that are not collected directly from a FMS trust fund account. These debts result from the sales of goods and services, or administrative costs, to the foreign entities. The foreign government debts are maintained at the field sites of each service network and should be categorized and aged based on the definition provided.

Quarterly Accounts Receivable Worksheet

Definitions/Instructions

Sales of Goods and Services – amounts due to the DoD by entities outside of the federal government, excluding foreign governments, from the sales of goods and services. The sales of goods and services debts reside at the field sites service network and should be categorized and aged based on the definitions provided.

Municipal Water Storage Contracts – amounts due from municipalities as a result of water storage contracts that allow the municipalities to maintain water reserves on public land. The municipal water storage contract amounts are categorized as non-delinquent, current and non-current based on the definitions provided. However, if payments are not received in accordance with due dates, the debts should be treated as delinquent debts. These debts are unique to the Army Corp of Engineers.

Land Leases – amounts due from municipalities as a result of land leases. The land lease amounts are categorized as non-delinquent, current and non-current based on the definitions provided. However, if payments are not received in accordance with due dates, the debts should be treated as delinquent debts. These debts are unique to the Army Corp of Engineers.

Other – amounts due to the DoD by public entities that cannot be identified with any other definition described herein. The amounts should be categorized and aged based on the definitions provided.

Interest – amount accrued or assessed in order to stimulate prompt payment of debts and to recover the cost of the Department of Treasury borrowing necessitated by unpaid debts. Interest accrues from the date of the mailing or hand delivery of the demand letter that must contain a specific notice of the requirement concerning interest. Interest amounts should be categorized and aged based on the definitions provided. Include other penalties related to the debts in this type category as well.

Undistributed Collections – the difference between collections recorded at the detail level to a specific receivable in the activity field records verses those by the Department of Treasury via the reconciled DD 1329 and DD1400. Each **DFAS Centralized Field Site** allocates a portion of its undistributed collections to both public and intragovernmental receivables. The public amount of undistributed collections and the intragovernmental amount of undistributed collections should agree with the undistributed collections reported on accounting reports SF 133/(M)1002/(M)1307. The undistributed amount shall be reported in Section IA by the appropriate **DFAS Centralized Field Site** as one lump-sum amount and is **applicable to public receivables only**.

Quarterly Accounts Receivable Worksheet

Definitions/Instructions

Debts Written-Off but pursued by CDS or DDMS – the amount of debts written off by the accounting activities as a result of regulatory guidance but the collection actions are continued by activities outside of accounting.

Section IB Type of Debt – Intragovernmental – the objective of Section IB is to identify all sources intragovernmental debts within and outside of the DoD. The reason for this distinction is that different guidelines apply to each source of debt (i.e. timelines and collection procedures).

Due within DoD – Intragovernmental debts arise from the sales of goods and services to other federal entities. The existence of these transactions between DoD components result in the performing activity recording a receivable due from another DoD component, or a receivable **Due within DoD**. These amounts should be categorized and aged based on the definitions provided.

Due from other Federal Activities - Intragovernmental debts arise from the sales of goods and services to other federal entities. The existence of these transactions between DoD components and federal agencies outside of DoD result in the DoD performing activity recording a receivable due from another federal agency, or a receivable **Due from other Federal Activities**. These amounts should be categorized and aged based on the definitions provided.

Undistributed Collections - the difference between collections recorded at the detail level to a specific receivable in the activity field records verses those by the Department of Treasury via the reconciled DD 1329 and DD1400. Each **DFAS Centralized Field Site** allocates a portion of its undistributed collections to both public and intragovernmental receivables. The public amount of undistributed collections and the intragovernmental amount of undistributed collections should agree with the undistributed collections reported on accounting reports SF 133/(M)1002/(M)1307. The undistributed amount shall be reported in Section IB by the appropriate **DFAS Centralized Field Site** as one lump sum amount and is **applicable to intragovernmental receivables only**.

Section II Debt Status – The objective of Section II is to identify the dollar value of the debts that reside at each stage of the collection process.

Quarterly Accounts Receivable Worksheet

Definitions/Instructions

Section IIA Debt Status – Public – The objective of Section IIA is to identify the status of the reported public receivables in order to manage the point in time at which the debts should be referred to the appropriate parties for collection assistance. This Section specifically identifies the “Total Amount Actively Being Pursued” by the reporting entity. The aging of this category establishes the data necessary for further analysis in Section III.

Total Public – Gross from IA (Net of Write-offs and Undistributed Collections) – this amount is carried from Section IA Total Public – Gross. The summation of all public debt types less the undistributed collections and the debts written-off are brought down in order to identify the status of all receivables carried in the accounting records.

In Litigation – amounts due to the DoD by public entities. However, the debts are in the legal contest and are excluded from the referral to the Department of Treasury until a legal decision is announced. The aging of debts in litigation is required and should be based on the definitions provided.

In Bankruptcy – amounts due to the DoD by public entities that have been legally declared a bankrupt. The aging of debt in bankruptcy is required and should be based on the definition provided.

In Dispute (Not at Appeals Board) – amounts due to the DoD by public entities that the collection status is to be resolved through an agency administrative process. However the debtor has 90 days to bring it before the Armed Services Board of Contract Appeals or 1 year to bring the dispute before a US District Court. The aging of these debts is required and should be based on the definitions provided

At Treasury – amounts due to the DoD by public entities that have been referred to the Department of Treasury for collection efforts. The aging of debts at Treasury is required and should be based on the definitions provided.

Individual Out-of-Service Debt (DDMS) – amounts due to the DoD by individuals who do not have an active payroll account in any DoD system. The debts reported in this category are \$225 or more, have aged 180 days or more, and have been **transferred to and accepted by** the DDMS at DFAS-Denver, as well as **debts transferred to DDMS that are awaiting acceptance**. These are cumulative amounts that the field sites have transferred to DDMS. The only difference in these DDMS debts and those identified in Section IA is the debts awaiting acceptance by DDMS. There should be referral packages supporting the unaccepted debt amounts.

Quarterly Accounts Receivable Worksheet

Definitions/Instructions

Contractor Debt (CDS less amount at Treasury) - amounts due to the DoD by commercial entities that have been referred to the CDS at DFAS-Columbus for collection assistance **less the amounts referred to the Department of Treasury**. The debts in this category are \$600 or more, aged 180 days or more, and have been **transferred to and acceptance by** the Columbus Contract Debt Collection Office, as well as **debts transferred to the Contract Debt Collection Office that are awaiting acceptance**. These are the cumulative amount of debts the field site has transferred CDS. The difference in these CDS debts and those identified in Section IA is the debts awaiting acceptance by CDS. There should be referral packages supporting the unaccepted debt amounts.

Total Amount Actively Being Pursued – amount of public debts that are actively being pursued by the field sites, after the debts referred to other appropriate parties for collection efforts have been subtracted.

Section IIB – Intragovernmental - The objective of Section IIB is to identify the status of the reported intragovernmental receivables in order to manage the point in time at which the collection efforts should be enhanced.

Debts Within DoD - Intragovernmental debts arise from the sales of goods and services to other federal entities. The existence of these transactions between DoD components result in the performing activity recording a receivable due from another DoD component, or **Debts within DoD**. These amounts should be categorized and aged based on the definitions provided.

Amounts \$2,500 and less - For debts of \$2,500 or less, specific collection requirements are specified in the DoD Financial Management Regulations (FMR).

Amounts Over \$2,500 - For debts of over \$2,500, specific collection requirements are specified in the DoDFMR.

Debts Outside of DoD - Intragovernmental debts arise from the sales of goods and services to other federal entities. The existence of these transactions between DoD components and federal agencies outside of DoD result in the DoD performing activity recording a receivable due from another federal agency, or a **Debt Outside of DoD**.

Undistributed Collections - the difference between collections recorded at the detail level to a specific receivable in the activity field records verses those by the US Treasury via the reconciled DD 1329 and DD1400. Each **DFAS Centralized Field Site** allocates a portion of its undistributed collections to both public and intragovernmental receivables. The public

Quarterly Accounts Receivable Worksheet

Definitions/Instructions

amount of undistributed collections and the intragovernmental amount of undistributed collections should agree with the undistributed collections reported on accounting reports SF 133/(M)1002/(M)1307. The undistributed amount shall be reported in Section IB by the appropriate **DFAS Centralized Field Site** as one lump-sum amount and is **applicable to intragovernmental receivables only**.

Section III – The objective of Section III is to analyze the public debt aged 180 days and over. This section take the amounts that are actively pursued by the field sites and subtracts the exclusions from referral in order to identify debts that should have been referred. **An analysis is required on the debts aged 180 days or more that are not excluded from referral.**

Total Amount Actively Being Pursued Greater than 180 Days – amounts due to the DoD by public entities that are aged greater than 180 days. These amounts are automatically brought down from Section IIA.

Exclusions from Referral – amounts due to the DoD that are specifically excluded from the referral to the Department of Treasury by the debt Collection Improvement Act of 1996 and DoD Financial Management Regulations.

NAFI – Nonappropriated Fund Instrumentalities – An integral DoD organizational entity that performs an essential Government function. It acts in its own name to provide or to assist other DoD organizations in providing morale, welfare, and recreation programs for military personnel and authorized civilians (i.e. commissaries, officers club, etc.).

FMS - amounts due to the DoD by foreign governments that are not collected directly from a FMS trust fund account but are a result of sales of goods and services or administrative costs. The foreign government debts reside in the respected field level accounting system of each service network and should be categorized and aged based on the definition provided.

Debts Under an Asset Sales Program – debts that have collateral assets attached and the collection of the debts has focused on liquidating the collateral assets in order to obtain payment.

Debts Transferred to a Private Collection Agency – amounts due to the DoD that have been transferred to a private collection agency for resolution.

Quarterly Accounts Receivable Worksheet Definitions/Instructions

Debt Collection by Internal Offset – amounts due to the DoD by public entities that will be collected within 3 years from the time of delinquency by offsetting future invoices or payments to the debtor.

Individual Debts Less than \$225 – amounts due to the DoD by individuals that would normally be transferred to DDMS at DFAS-Denver but failed to meet the \$225 threshold for referral. These amounts are taken to the appropriate funds holder to coordinate the write-off procedures necessary for resolution.

Contractor Debts Less than \$600 – amounts due to the DoD by contractors that would normally be transferred to CDS at DFAS-Columbus but failed to meet the \$600 threshold for referral. These amounts are taken to the appropriate funds holder to coordinate the write-off procedures necessary for resolution.

Grand Total of Analysis of Receivables not Referred – amounts due to the DoD by public entities net of exclusions from referral that should have been transferred to the Department of Treasury. (See Edits built into the Worksheet #3) A detailed analysis is required for positive amounts to explain the following:

- Reasons for not referring the debt
- State the required action for resolution
- Identify a time period required for resolution

Edits built into the Worksheet

1. “Grand Total of Public and Intragovernmental” **must balance** with “Grand Total Debt Status”. If this is not true, a problem exists somewhere in your worksheet. Also, this error generates an error message at the bottom of your worksheet which states, **“GRAND TOTAL TYPE OF DEBT (CELL M29) IS OUT-OF-BALANCE WITH GRAND TOTAL DEBT STATUS.”** Corrective actions are required.
2. If “Grand Total of Analysis of Receivables not Referred” is a negative amount, a problem exists because the exclusion from referral exceeds total debt. This error generates an error message at the bottom of the worksheet that states, **“ERROR – EXCLUSIONS FROM REFERRAL AND DEBT TRANSFERRED TO DEBT MANAGEMENT EXCEED TOTAL ACTIVELY PURSUING GREATER THAN 180 DAYS”**. Corrective actions are required.
3. The existence of amounts in the “Grand Total of Analysis of Receivables not Referred” row generates a message that states **“ACTION REQUIRED!! DIFFERENCE (CELL M63), TOTAL ACTIVELY PURSUING >180 EXCEEDS EXCLUSIONS FROM REFERRALS AND DEBT TRANSFERRED TO DEBT MGT. A NARRATIVE IS REQUIRED TO EXPLAIN THIS DIFFERENCE (CELL M65), PLEASE ADDRESS THE FOLLOWING 3 QUESTIONS IN YOUR NARRATIVE:**

Quarterly Accounts Receivable Worksheet
Definitions/Instructions

- 1) FOR CELL M65, PROVIDE REASONS FOR NOT REFERRING DEBT
- 2) FOR CELL M65, STATE REQUIRED ACTIONS FOR RESOLUTION
- 3) FOR CELL M65, IDENTIFY A TIME PERIOD REQUIRED FOR RESOLUTION

Quarterly Accounts Receivable Worksheet Definitions/Instructions

DFAS Centralized Field Site Instructions for building the Report - Due the 25th of the month following a quarter

1. Open the template (.xlt) file for your centralized field site.
 - CL AR Quarterly Aging Template_v1.xlt
 - CO AR Quarterly Aging Template_v1.xlt
 - DE AR Quarterly Aging Template_v1.xlt
 - KC AR Quarterly Aging Template_v1.xlt
 - IN AR Quarterly Aging Template_v1.xlt
2. Immediately do a 'Save As', an excel worksheet (.xls) file with the new file name for your centralized field site.

Naming standards are as follows.

CCARQA_MMMYY.xls (i.e. CLARQDEC02.xls)

CC – Centralized Field Site Identifier (CL, CO, DE, KC, IN)

ARQA – Accounts Receivable Quarterly, this stays the same.

MMM – End of Quarter Calendar month, this value will only be MAR, JUN, SEP, or DEC.

YY – Calendar Year, 02

3. On each sheet/tab you will notice a quarter ending drop down box at the top of the report. Select the appropriate quarter you are reporting for.
4. Begin inputting the field site information on the appropriate tabs. Instructions are located at the top of each sheet in RED regarding input.
5. The report has been protected through Excel to allow input only where necessary.
6. When sending the quarterly AR report to DFAS Arlington via email please refer to the follow email standards for sending quarterly files.

(1) Email Distribution: ALL email transmittals, of any nature, **SHOULD ALWAYS** include **BOTH** Raquel Frindt and Bridget Donovan.

(2) Email Standardization: Utilize the following format and naming convention (Abbreviation Codes ONLY) **to be inserted in the subject line** of every email through which files are submitted for use in the quarterly DFAS Arlington Reports as generated by our Team.

Format: CENTRALIZED SITE CODE / REPORT TYPE CODE / REPORT PERIOD *Example:* IN / ARQA / Mar 02 (See [Codes](#) for use below)

CENTRALIZED SITE:

IN Indianapolis
CO Columbus
CL Cleveland
KC Kansas City
DE Denver

REPORT TYPE:

ARQA Accounts Receivable
Quarterly Aging

REPORT PERIOD:

MMM-YY Mar 02

Quarterly Accounts Receivable Worksheet Definitions/Instructions

***Helpful hints:**

- Periodically save your report while updating to avoid data loss.
- Check the bottom of the report for input errors illustrated in **RED**
- Use TEMP tabs only if you are adding a NEW field site to your report. Please note this in your email when you send your quarterly report to Headquarters.
- Be careful not to save over your template file, you will need this for future reports. Contact headquarters immediately if you overlay your template file.
- The reports are linked therefore you cannot remove worksheets from the workbook without creating errors in the report. All input must be completed within the workbook.

bcc:

Acting Director, Accounting Services (Navy), DFAS

Director, Accounting Services (Army), DFAS

Director, Accounting Services (Air Force), DFAS

Director, Accounting Services (Marine Corps), DFAS

Director, Accounting, Services (Defense Agencies), DFAS

INPUT ON THIS SHEET

For Quarter Ending

[illegible]

| III Analysis of Actively Pursued Receivables Greater Than 180 days (Amt Reported in II.A, Line 8) | | | | | | | | | | | |
|--|--|--|--|--|--|----|---|----|---|----|---|
| Total Amount Actively Being Pursued Greater than 180 | | | | | | \$ | - | \$ | - | \$ | - |
| Less: Exclusions from Referral | | | | | | | | | | | |
| (1) NAFI | | | | | | | - | | - | | - |
| (2) FMS | | | | | | | - | | - | | - |
| (3) Debt Under an Asset Sale Program | | | | | | | - | | - | | - |
| (4) Debt Transferred to Private Collection Agency | | | | | | | - | | - | | - |
| (5) Debt Collection by Internal Offset | | | | | | | - | | - | | - |
| (6) Individual Debts less than \$225 | | | | | | | - | | - | | - |
| (7) Contractor Debt less than \$600 | | | | | | | - | | - | | - |
| Subtotal: Exclusions from Referrals | | | | | | \$ | - | \$ | - | \$ | - |
| Grand Total of Analysis of Receivables not Referred | | | | | | \$ | - | \$ | - | \$ | - |

Input Ranges for drop down

DEC 2002

MAR 2003

JUN 2003

SEP 2003